

FLORIDA TOURISM TAXES – DESCRIPTION

Type of Tax	Transaction Tax is Levied Upon	Authorized Use of Tax Revenues	Percent of Tax Levy and How Tax may be Levied	Where Tax May be Levied	Areas Levying Tax
<p>Municipal Resort Tax Chapter 67-930, Laws of Florida</p>	<p>1) The renting or leasing of transient rental property.</p> <p>2) The sale of food, beverages or alcoholic beverages for on-premise consumption in any place of business required to be licensed by the state hotel and restaurant agency or the state beverage agency.</p> <p>3) The sale of food or beverages for off-premise consumption (except certain catered foods) from any place of business required to be licensed by the state hotel and restaurant agency or the state beverage agency.</p>	<p>1) Creation and maintenance of convention and publicity bureaus.</p> <p>2) Development and maintenance of cultural and art centers.</p> <p>3) Enhancement of tourism.</p> <p>4) Publicity and advertising.</p> <p>5) Construction, operation, and maintenance of auditoriums, community centers, convention structures.</p> <p>6) Relief from ad valorem taxes being used for any of the above purposes.</p>	<p>TOTAL OF UP TO 4% (on room rent - 2% on food & beverages)</p> <p>Up to 2% Approved by majority of voters in referendum election held prior to January 1, 1968, or</p> <p>Approved by a 5/7 vote of the city council and a 4/5 vote of the Tourist Development Authority</p> <p>1% Additional tax approved by referendum prior to January 1, 1983</p> <p>1% Additional tax approved by referendum</p>	<p>Cities with populations between 330,000 and 340,000, or over 900,000.</p>	<p>Bal Harbor - 4%</p> <p>Surfside - 4%</p> <p>Miami Beach - 3%</p>
<p>Tourist Impact Tax s. 125.0108, F.S.</p>	<p>The renting or leasing of transient rental property</p>	<p>50% - transferred to the land authority for the purchase of property in the area of critical state concern from which the revenue is generated -- up to 5% of this portion may be used for administrative costs incident to such purchases.</p> <p>50% - distributed to the governing board of the county to offset the loss of ad valorem taxes previously collected on property purchased in areas of critical state concern.</p>	<p>1% Approved by majority of voters in an area or areas of critical state concern</p>	<p>Areas of critical state concern as determined by the Administration Commission</p>	<p>Monroe</p>

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<p>Local Option Tourist Development Tax</p> <p>s. 125.0104(3)(c), F.S.</p> <p>s. 125.0104(3)(d), F.S.</p> <p>s. 125.0104(3)(m), F.S.</p>	<p>The renting or leasing of transient rental property</p>	<p>Use of tourist development tax revenues for a purpose not expressly authorized is prohibited.</p> <p>1) To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. Revenues may also be used to fund those museums or promote those zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. Counties may implement facility operation through service contracts and leases with persons who maintain and operate adequate existing facilities;</p> <p>2) To promote and advertise tourism in the State of Florida, nationally and internationally, with the caveat that if tax revenues are expended fro an activity, service, venue, or event, one of the main purposes of such shall be the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;</p> <p>3) To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county;</p> <p>4) To finance beach park facilities, beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access. In counties of less than 100,000 in population, only 10% or less of the tax revenues may be spent on beach park facilities.</p>	<p>(TOTAL OF UP TO 6%)</p> <p>1-2% Approved by a majority of voters in a referendum election;</p> <p>1% Additional levy authorized by an extraordinary vote of the county governing board or referendum election;</p> <p>1% Additional levy authorized by an extraordinary vote of the county governing board;</p>	<p>Any County or subcounty special district which has established a Tourist Development Council at least 60 days prior to the enactment of the ordinance levying the tax;</p> <p>Any County which has levied the tax at 1-2% for at least 3 years;</p> <p>Any "high tourism impact county" (not levying the convention development tax) whose sales subject to the tax are:</p> <p>1) in excess of \$600 million during the previous calendar year;</p> <p>2) at least 18 percent of the county's total taxable sales where such sales were a minimum of \$200 million during the previous calendar year;</p>	<p>Baker-Bradford Citrus-Columbia Columbia-Duval Flagler -Gulf Hamilton-Jackson Lake-Madison Miami-Dade Nassau Pasco-Putnam Santa Rosa (countywide) Suwannee-Taylor Volusia-Wakulla</p> <p>Alachua-Bay-Brevard Broward-Charlotte Clay-Collier Escambia-Hernando Hillsborough-Indian River-Lee-Leon Manatee-Monroe Okaloosa-Orange Osceola Okeechobee-Palm Beach-Pinellas-Polk St. Johns-St. Lucie Santa Rosa (part of county)-Sarasota Seminole-Walton</p> <p>Orange</p> <p>Osceola</p>

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s. 125.0104(3)(l), F.S.		<p>Counties having a population of 600,000 or less may use the tax revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.</p> <p>Tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes outlined in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes. No more than 50% of the tax proceeds may be pledged for these financing purposes for uses authorized under s. 125.0104(5)(a)4., F.S.</p> <p>1) To pay for debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility or acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility; to pay for the planning and design costs incurred for the facility, prior to the issuance of bonds.</p> <p>2) To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center and the planning and design costs incurred for the facility, prior to the issuance of bonds.</p> <p>3) To pay the operational and maintenance costs of a convention facility for a period of up to 10 years or for the life of the bond if the county elects to levy the tax for 2) above after July 1, 2000.</p>	1% Additional levy authorized by a majority vote of the county governing board;	Any county levying the local option tourist development tax (may also be levying the convention development tax);	<p>Brevard-Broward Duval-Escambia Hillsborough Miami-Dade-Orange Osceola-Palm Beach Pinellas-Polk St. Lucie</p> <p>Palm Beach Okaloosa</p> <p>Palm Beach</p>
s. 125.0104(3)(n), F.S.		To pay debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other	1% Additional levy authorized by a majority plus one vote of the county governing board;	Any county levying the initial local option tax in paragraph (c) and the tax in paragraph (l), (may not be levying the charter county convention development tax);	Broward-Duval Hillsborough

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<p>s. 125.0104(3)(n), F.S. (continued)</p>		<p>Lessee with sufficient expertise or financial capability to operate such facility, and to pay planning and design costs incurred prior to bond issuance a new professional sports franchise as defined in s. 212.0305, F.S.</p> <p>To pay debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay planning and design costs incurred prior to bond issuance for a retained spring training franchise.</p>			
<p>Convention Development Tax s. 212.0305, F.S.</p>	<p>The renting or leasing of transient rental property</p>				
<p>Consolidated County Convention Development Tax s. 212.0305(4)(a), F.S.</p>		<p>1) To extend, enlarge, and improve existing publicly owned convention centers in the county;</p> <p>2) To construct a multipurpose convention/coliseum/exhibition center or parts thereof as fund permit in the county;</p> <p>3) To acquire, construct, extend, improve, remodel, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums;</p>	<p>2% Authorized by the county governing board.</p>	<p>Counties operating under a government consolidated with that of one or more municipalities.</p>	<p>Duval</p>
<p>s. 212.0305(4)(a)5b., F.S.</p>		<p>1) To acquire and develop municipal parks, lifeguard stations, or athletic fields.</p> <p>2) To promote and advertise tourism.</p>	<p>½ of the county convention development tax proceeds collected in a particular municipality.</p> <p>Authorized by a majority plus one vote of county governing board.</p>	<p>Municipalities whose governments have not consolidated with the county.</p> <p>Municipalities of over 10,000 in population.</p>	<p>Neptune Beach Atlantic Beach Baldwin-Jacksonville Beach</p>

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<p>Charter County Convention Development Tax</p> <p>s. 212.0305(4)(b), F.S.</p>		<p>1) Two-thirds must be used to extend, enlarge, and approve the largest existing publicly-owned convention center in the county;</p> <p>Upon completion of a project described in (1) this portion of the tax revenues and corresponding interest may be used to acquire, construct, enlarge, maintain, operate, etc., one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and to acquire and construct an intercity light rail system.</p> <p>2) One-third must be used to construct a new multipurpose convention/coliseum/exhibition center/stadium, or parts thereof as funds permit;</p> <p>Upon completion of a project described in (2) this portion of the tax revenues and corresponding interest may be used to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, golf courses or related buildings and parking facilities, or may be used to operate an authority created pursuant to this section.</p>	<p>3% enacted by an ordinance approved by the county governing body. If the municipality in which the project is to be developed has levied the municipal resort tax, the governing body of such a municipality may prohibit, by ordinance, the county from collecting the convention development tax within that municipality. If the municipality approves the levy, it is to appoint an authority that will exercise sole power of authority over the concept, location, design, program, and disbursement of funds for the project.</p>	<p>Charter counties defined in s. 125.011(1), F.S.</p> <p>The most populous municipality in the county.</p>	<p>Miami-Dade - restricted from levy in municipalities which have enacted the Municipal Resort Tax</p> <p>Miami</p>
<p>Special District and Sub-County Convention Development Tax</p> <p>s. 212.0305(4)(c),(d), and (e), F.S.</p>		<p>1) To promote and advertise tourism;</p> <p>2) To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.</p>	<p>3% Authorized by the county governing board. A super majority vote of the board is required to levy the tax above the 2% level. (s.212.03055, F.S.)</p>	<p>Counties chartered under Art. VIII of the State Constitution which on January 1, 1984 levied a tourist advertising ad valorem tax within a special district;</p>	<p>Volusia</p>

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<p>Local Option Food & Beverage Tax s. 212.0306, F.S.</p>	<p>1) Sale of food, beverages or alcoholic beverages in hotels and motels only.</p> <p>2) Sale of food, beverages or alcoholic beverages in establishments licensed to sell alcoholic beverages for consumption on the premises. Sales in hotels, motels, veterans' organizations, other licensed establishments that had gross annual revenues of \$400,000 or less, and establishments in cities which levy Municipal Resort Taxes are exempt from this levy as are sales on alcoholic beverages sold by the package for off-premises consumption.</p>	<p>Allocated to a countywide convention and visitors bureau for the purpose of promoting tourism or funding visitor information services, pursuant to the provisions of s. 125.0104(5)(a)2. or 3., F.S.</p> <p>1) For the first 12 months funds allocated for services to the homeless.</p> <p>2) After first 12 months at least 15% of funds to be allocated for domestic violence shelter construction with the remainder to be allocated for services to the homeless.</p>	<p>2% Authorized by majority vote of the county governing board.</p> <p>1% Authorized by majority vote of the county governing board.</p>	<p>Any county as defined in s. 125.011(1), F.S.</p>	<p>Miami-Dade</p>